

OCT 31 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/509,370 Confirmation No. : 3987  
First Named Inventor : Takuya SUGAWARA  
Filed : September 28, 2004  
TC/A.U. : 1765  
Examiner : D. V. N. Deo  
  
Docket No. : 101249.55459US  
Customer No. : 23911  
  
Title : Method for Forming Insulation Film

AMENDMENT AFTER FINAL UNDER 37 C.F.R. §1.116

**Mail Stop RCE**  
Commissioner for Patents  
P.O. Box 1450  
Alexandria , VA 22313-1450

Sir:

The following amendments and remarks are respectfully submitted in response to the final Office Action dated August 22, 2007.

**Amendments to the Claims** are reflected in the listing of claims beginning on page 2 of this paper.

**Remarks** begin on page 13 of this paper.